

CA086418

SHELBY COUNTY BOARD OF COMMISSIONERS  
AGENDA ROUTE SHEET

Referred to Commission Committee: Budget

For Commission Action on: March 17, 2008

DESCRIPTION OF ITEM:

RESOLUTION CALLING THE  
SHELBY COUNTY BOARD OF EQUALIZATION  
INTO ITS SESSIONS FOR TAX YEAR 2008

SPONSORED BY COMMISSIONER MALONE.

CHECK ALL THAT APPLY BELOW:

       This Action does NOT require expenditure of funds.

  X   This Item requires/approves expenditure of funds as follows (complete all that apply):

County General Funds: \$ 105,000 ; County CIP Funds- \$                     

State Grant Funds: \$                      ; State Gas Tax Funds: \$                     

Federal Grant Funds: \$                     

Other funds (Specify source and amount): \$                     

Other pass-thru funds (Specify source and amount): \$                     

Originating Department:                     

APPROVAL:

Dept. Head: David C. Newsom, # 379-7169 \ DCN \ 2/20/08  
(Type your name & phone #.) (Initials) (Date)

Elected Official:                      \                      \                       
(Type your name & phone #.) (Initials) (Date)

Division Director:                      \                      \                       
(Type your name & phone #.) (Initials) (Date)

CIP – A&F Director                      \                      \                       
(Type your name & phone #.) (Initials) (Date)

Finance Dept. Mike Swift 545-4269 \ MS \ 2/20/08  
(Type your name & phone #.) (Initials) (Date)

County Attorney: Robert B. Rolwing, # 5133 \ RSK \ 2/20/08  
(Type your name & phone #.) (Initials) (Date)

CAO/Mayor: James F. Huntzicker 545-4514 \ JFH \ 2/22/08  
(Type your name & phone #.) (Initials) (Date)

3000 LED 50 6H 3:53



## SUMMARY SHEET

### **I. Description of Item**

This Resolution calls Shelby County Board of Equalization into its **annual regular session beginning May 1 and ending June 30, 2008.**

The **deadline for filing** 2008 appeals is the last day of the regular session: Monday, June 30, 2008.

This Resolution **continues the pay schedule established in July 1998** by the Commission: \$70 per day for the chair, \$60 per day for associate members, and \$25 per hour for hearing officers.

It also sets up a **special session** for the Board of Equalization to hear the appeals that were filed by the June 30 deadline. The special session runs **from August 2008 through March 2009**, if necessary.

### **II. Source and Amount of Funds**

<u>A. Amount Expended</u>	<u>Budget Line Item</u>
\$ 5,000 regular session; \$100,000 special session	0102028016401
<u>B. All Costs</u>	
<u>C. Additional or Subsequent Obligations or Expenses of Shelby County</u>	
N/A	

### **III. Contract Items**

N/A

### **IV. Additional Relevant Information**

State law requires that the Board's annual session begin May 1. (*T.C.A. § 67-1-404[c]*). This Resolution provides for a five-day regular session for the 2008 appeals. The last day of the regular session, June 30, is also the filing deadline. This is the same deadline as in other recent non-reappraisal years.

The five days of meetings are spread out during May. (A regular session may last no longer than 30 days. *T.C.A. § 67-1-404[b][1][D]*.) A short five-day *regular session* is chosen since the great majority of appeals are always filed near or on the last day, therefore most 2008 appeals cannot be scheduled for hearing until after the June 30 deadline anyway. The Resolution therefore schedules a *special session* for the Board to complete the 2008 hearings.

The Assessor will carry over Board decisions from 2007 into 2008 when she certifies the tax roll on April 20. She does this because we are still in the four-year reappraisal cycle from 2005, and those values still apply for property that has not changed.



Item # \_\_\_\_\_

Prepared by: Robert B. Rolwing

Approved by: 

**A RESOLUTION CALLING THE  
SHELBY COUNTY BOARD OF EQUALIZATION  
INTO ITS SESSIONS FOR TAX YEAR 2008.  
*Sponsored by Commissioner Malone.***

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**WHEREAS**, Tenn. Code Ann. Section 67-1-404 authorizes the county legislative body of each county to call its county board of equalization into session for a period specified by state law; and

**WHEREAS**, Application of Tenn. Code Ann. Section 67-1-404 to Shelby County mandates that the Shelby County Board of Equalization shall begin its regular session on May 1, 2008; and

**WHEREAS**, Tenn. Code Ann. Section 67-1-403(d) authorizes the county legislative body to establish the compensation of board of equalization members; and

**WHEREAS**, Tenn. Code Ann. Section 67-5-1406 authorizes the assistance of hearing officers; and

**WHEREAS**, This Board of County Commissioners did by Resolutions dated April 27, 1998, and July 6, 1998, establish the compensation of members of the Shelby County Board of Equalization and its hearing officers, and

**WHEREAS**, This Board finds that it is the duty of the Shelby County Board of Equalization to meet reasonable time requirements as contemplated in state law, in order to assist this Board, the Administration, and the various municipal governments, regarding the budgetary process; and that its further duty is to complete its annual task both judiciously and expeditiously in order to protect the rights of all citizens of Shelby County; and

**WHEREAS**, It is contemplated in state law, and it is the intention and purpose of the Board of Commissioners, that the Shelby County Board of Equalization finish hearing appeals for Tax Year 2008 by a date certain; and

**WHEREAS**, The Shelby County Assessor of Property has agreed to assist the Shelby County Board of Equalization in that task by providing sufficient support staff to



deal with the number of appeals scheduled per day in order to meet the mandates stated herein,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE,** That pursuant to Tenn. Code Ann. Section 67-1-404, the Board of Commissioners of Shelby County, Tennessee, does hereby call the members of the Shelby County Board of Equalization into its annual regular session beginning Thursday, May 1, 2008.

**BE IT FURTHER RESOLVED,** That the Shelby County Board of Equalization should meet in its 2008 regular session on Thursday, May 1, 2008; and on May 5, 27, 28, and 29, 2008.

**BE IT FURTHER RESOLVED,** That the Shelby County Board of Equalization shall accept appeals for Tax Year 2008 assessments during the entirety of the time from Thursday, May 1, 2008, until and including Monday, June 30, 2008, after which date it shall accept no appeal; *provided*, that appeals which have been mailed in shall be accepted so long as they are postmarked no later than Monday, June 30, 2008.

**BE IT FURTHER RESOLVED,** That a special session of the Board of Equalization for Tax Year 2008 is hereby established beginning Monday, August 4, 2008, until such time as appeal hearings have been completed; *provided*, that said Board shall not meet in special session concerning Tax Year 2008 appeals beyond March 31, 2009.

**BE IT FURTHER RESOLVED,** That the Shelby County Board of Equalization and its hearing officers shall spend such special session solely in hearing and disposing of property tax appeals for Tax Year 2008 which were filed as of the June 30, 2008, filing deadline; and in hearing and disposing of such other matters that are referred to the Shelby County Board of Equalization by a board or court of competent jurisdiction; and in hearing such other matters as said Board has determined have properly come before it.

**BE IT FURTHER RESOLVED,** That this Board of County Commissioners

requests that the Mayor order the Director of the Shelby County Board of Equalization, having sole authority to schedule dockets, to institute operating procedures to meet the mandates of this Resolution.

**BE IT FURTHER RESOLVED,** That the chair of the Shelby County Board of Equalization shall be paid \$70 per day for the performance of duties.

**BE IT FURTHER RESOLVED,** That associate Members of the Shelby County Board of Equalization shall be paid \$60 per day for the performance of their duties.

**BE IT FURTHER RESOLVED,** That the Shelby County Board of Equalization may appoint hearing officers, who are qualified by profession or experience to hear property tax appeals, in a number sufficient to meet the mandates of this Resolution, and that said hearing officers shall be paid \$25 per hour for the performance of their duties.

**BE IT FURTHER RESOLVED,** That this Board of Commissioners of Shelby County reserves judgment on the necessity for and duration of any extension of the special session for Tax Year 2008.

**BE IT FURTHER RESOLVED,** That the various sections of this Resolution are severable, and that any portion declared unlawful shall not affect the remaining portions.

**BE IT FURTHER RESOLVED,** That this Resolution shall become effective according to law.

\_\_\_\_\_  
A C WHARTON, JR., County Mayor

Date: \_\_\_\_\_

ATTEST:  
\_\_\_\_\_

ADOPTED: \_\_\_\_\_